

Article - Tax - General

[\[Previous\]](#)[\[Next\]](#)

§2–702.

If, under § 7-233(d) of this article, a register of wills certifies a refund relating to the inheritance tax, the Comptroller:

(1) shall authorize the register to pay the refund from inheritance tax revenue that the register has not paid into the State Treasury; or

(2) if the register does not have enough revenue, shall pay the refund from the General Fund of the State.

[\[Previous\]](#)[\[Next\]](#)